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PATENT
Attorney Reference Number 3382-68270-01

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Ribas-Corbera

Application No. 09/955731

Filed: September 19, 2001

Confirmation No. 9471

For: GENERALIZED REFERENCE DECODER
FOR IMAGE OR VIDEO PROCESSING

Examiner: To be assigned

Art Unit: 2621

Attorney Reference No. 3382-68270-01

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Attorney
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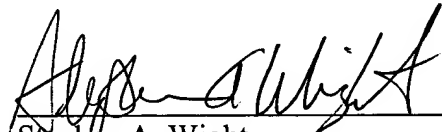
TRANSMITTAL LETTER

Enclosed for filing in the application referenced above are the following:

- ☒ Power of Attorney by Assignee
- ☒ Please return the enclosed postcard to confirm that the items listed above have been received.

Respectfully submitted,

KLARQUIST SPARKMAN, LLP

By 
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POWER OF ATTORNEY BY ASSIGNEE
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As assignee of record (Reel 012479, Frames 0556-0559, recorded on 1/10/2002) of the entire interest of the application referenced above, all powers of attorney previously given are hereby revoked. The practitioners associated with the customer number provided below are hereby appointed to transact all business in the U.S. Patent and Trademark Office connected with the referenced application and all continuations and divisionals thereof.

Customer Number 26119

Address all future correspondence to

Customer Number 26119

Address all telephone calls to Stephen A. Wight at telephone number (503) 226-7391.

The undersigned is authorized to sign this Power of Attorney by Assignee on behalf of the assignee.

Executed at Redmond, Washington on the 21st day of May, 2004.

Microsoft Corporation

By 

Name D. Bartley Eppenauer

Title Assistant Secretary